

Percent Change in Total Wages - Field Audits*
Calendar Year Ending December 31, 2019

States	Total Wages Overreported	Total Wages Underreported	Gross Change**	Total Wages Pre- Audit	Percent of Change***
Region 01					
Connecticut	\$8,927,517	\$20,391,018	\$29,318,535	\$1,178,007,762	2.5%
Maine	\$361,316	\$678,870	\$1,040,186	\$119,845,445	0.9%
Massachusetts	\$10,777,113	\$85,226,350	\$96,003,463	\$3,115,273,796	3.1%
New Hampshire	\$2,583,357	\$8,263,400	\$10,846,757	\$438,008,719	2.5%
New Jersey	\$9,861,352	\$363,576,930	\$373,438,282	\$1,070,366,686	34.9%
New York	\$95,420,181	\$1,157,711,013	\$1,253,131,194	\$9,937,597,551	12.6%
Puerto Rico	\$2,454,256	\$21,267,801	\$23,722,057	\$85,643,171	27.7%
Rhode Island	\$1,942,724	\$7,025,044	\$8,967,768	\$506,045,380	1.8%
Vermont	\$2,057,075	\$8,338,761	\$10,395,836	\$210,973,811	4.9%
Virgin Islands	\$0	\$0	\$0	\$0	0.0%
Total	\$134,384,891	\$1,672,479,187	\$1,806,864,078	\$16,661,762,321	10.8%
Region 02					
Delaware	\$5,556,569	\$2,588,210	\$8,144,779	\$317,657,196	2.6%
District of Columbia	\$21,827,352	\$17,258,561	\$39,085,913	\$431,331,569	9.1%
Maryland	\$10,865,625	\$147,106,366	\$157,971,991	\$1,984,762,297	8.0%
Pennsylvania	\$30,377,165	\$442,194,214	\$472,571,379	\$2,794,141,519	16.9%
Virginia	\$8,016,369	\$50,050,693	\$58,067,062	\$879,437,292	6.6%
West Virginia	\$142,473	\$1,187,042	\$1,329,515	\$93,347,886	1.4%
Total	\$76,785,553	\$660,385,086	\$737,170,639	\$6,500,677,759	11.3%
Region 03					
Alabama	\$6,829,319	\$21,482,849	\$28,312,168	\$782,595,245	3.6%
Florida	\$29,781,588	\$187,093,317	\$216,874,905	\$5,549,851,467	3.9%
Georgia	\$10,092,742	\$30,284,498	\$40,377,240	\$2,161,519,674	1.9%
Kentucky	\$15,631,286	\$28,527,825	\$44,159,111	\$952,612,435	4.6%
Mississippi	\$7,491,198	\$29,053,995	\$36,545,193	\$765,675,068	4.8%
North Carolina	\$129,370,175	\$136,873,336	\$266,243,511	\$5,587,505,271	4.8%
South Carolina	\$6,931,890	\$35,022,849	\$41,954,739	\$872,424,677	4.8%
Tennessee	\$13,179,536	\$50,488,205	\$63,667,741	\$2,259,976,721	2.8%
Total	\$219,307,734	\$518,826,874	\$738,134,608	\$18,932,160,558	3.9%
Region 04					
Arkansas	\$3,533,953	\$14,601,548	\$18,135,501	\$515,450,728	3.5%
Colorado	\$15,989,566	\$92,510,011	\$108,499,577	\$1,445,689,112	7.5%
Louisiana	\$8,594,271	\$54,870,862	\$63,465,133	\$769,027,680	8.3%
Montana	\$5,909,178	\$18,575,225	\$24,484,403	\$256,830,095	9.5%
New Mexico	\$4,189,551	\$12,214,171	\$16,403,722	\$403,147,294	4.1%
North Dakota	\$690,834	\$11,055,676	\$11,746,510	\$227,638,101	5.2%
Oklahoma	\$11,512,623	\$18,456,048	\$29,968,671	\$1,143,420,540	2.6%
South Dakota	\$2,897,571	\$3,134,430	\$6,032,001	\$195,740,055	3.1%
Texas	\$18,614,021	\$266,328,579	\$284,942,600	\$5,922,603,848	4.8%
Utah	\$7,063,782	\$37,360,713	\$44,424,495	\$1,081,125,173	4.1%
Wyoming****	\$1,227,855	\$1,455,726	\$2,683,581	\$29,763,821	9.0%
Total	\$80,223,205	\$530,562,989	\$610,786,194	\$11,990,436,447	5.1%

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Region 05					
Illinois	\$99,759,661	\$241,622,259	\$341,381,920	\$4,865,552,163	7.0%
Indiana	\$16,564,527	\$103,033,984	\$119,598,511	\$1,643,195,583	7.3%
Iowa	\$122,083,248	\$109,156,916	\$231,240,164	\$754,330,464	30.7%
Kansas	\$9,416,927	\$28,106,957	\$37,523,884	\$893,819,285	4.2%
Michigan	\$89,722,142	\$71,448,029	\$161,170,171	\$3,619,085,922	4.5%
Minnesota	\$41,930,144	\$23,814,291	\$65,744,435	\$1,066,223,727	6.2%
Missouri	\$6,825,298	\$14,508,978	\$21,334,276	\$1,360,868,116	1.6%
Nebraska	\$3,638,279	\$20,634,432	\$24,272,711	\$309,874,890	7.8%
Ohio	\$9,816,577	\$89,919,799	\$99,736,376	\$2,394,587,475	4.2%
Wisconsin	\$16,269,083	\$100,750,441	\$117,019,524	\$2,521,602,660	4.6%
Total	\$416,025,886	\$802,996,086	\$1,219,021,972	\$19,429,140,285	6.3%
Region 06					
Alaska	\$977,878	\$4,065,064	\$5,042,942	\$133,801,614	3.8%
Arizona	\$3,425,709	\$50,884,499	\$54,310,208	\$1,158,463,973	4.7%
California	\$51,142,498	\$1,660,340,265	\$1,711,482,763	\$27,344,786,570	6.3%
Hawaii	\$8,443,264	\$13,124,941	\$21,568,205	\$279,925,725	7.7%
Idaho	\$2,467,727	\$14,736,430	\$17,204,157	\$241,243,069	7.1%
Nevada	\$14,649,840	\$35,245,057	\$49,894,897	\$679,446,929	7.3%
Oregon	\$2,531,169	\$43,111,363	\$45,642,532	\$799,942,771	5.7%
Washington	\$36,235,428	\$131,146,210	\$167,381,638	\$2,692,990,961	6.2%
Total	\$119,873,513	\$1,952,653,829	\$2,072,527,342	\$33,330,601,612	6.2%
US Total	\$1,046,600,782	\$6,137,904,051	\$7,184,504,833	\$106,844,778,982	6.7%

*The change in total wages from audits is Factor 2 of the Effective Audit Measure

**Gross Change = Total Wages Overreported + Total Wages Underreported

***Gross Change/Total Wages Pre-Audit

**** Wyoming had not submitted ETA 581 reports for the second, third and fourth quarters as of 6/18/2020

Sources for Data Used in Computation of Factor 2:

Total Wages Overreported - Item 56 on ETA 581 report for CY 2019

Total Wages Underreported - Item 53 on ETA 581 report for CY 2019

Total Wages Pre-Audit - Item 49 on ETA 581 report for CY 2019

Information current as of 6/18/2020